

# Instructions for Form FTB 3522

## Limited Liability Company Tax Voucher

### General Information

Form FTB 3522 is used to pay the annual limited liability company (LLC) tax of \$800 for taxable year 2004. An LLC should use this form if it:

- Has articles of organization accepted by the California Secretary of State (SOS);
- Has a certificate of registration issued by the SOS; or
- Is doing business in California.

You can download, view, and print California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

Access other state agencies' websites through the State Agency Index on California's Website at [www.ca.gov](http://www.ca.gov)

### Who Must Pay the Annual LLC Tax

**Every LLC** that is doing business in California or that has articles of organization accepted or a certificate of registration issued by the SOS is **subject to the annual LLC tax of \$800**. The tax must be paid for each taxable year until a certificate of cancellation of registration or of articles of organization is filed with the SOS.

### How to Complete Form FTB 3522

Enter all the information requested on this form. To ensure the timely and proper application of the payment to the LLC's account, enter the SOS file number (assigned upon registration with the SOS), and the federal employer identification number (FEIN).

**Note:** If the LLC leases a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

### Where to Mail

Detach and mail the voucher portion with the payment to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0631

### When to Pay the Annual LLC Tax

The annual LLC tax is due and payable **on or before the 15th day of the 4th month** after the **beginning** of the LLC's taxable year (fiscal year) or April 15, 2004 (calendar year).

**Note:** The first taxable year of an LLC that was not previously in existence begins when the LLC is organized.

If the 15th day of the 4th month of an existing foreign LLC's taxable year has passed before the foreign LLC commences business in California or registers with the SOS, the annual LLC tax should be paid immediately after commencing business or registering with the SOS.

**Example:** LLC1, a newly-formed calendar year taxpayer, organizes as an LLC in Delaware on June 1, 2004. LLC1 registers with the SOS on August 16, 2004, and begins doing business in California on August 17, 2004. Because LLC1's initial taxable year began on June 1, 2004, the annual LLC tax is due September 15, 2004 (the 15th day of the 4th month of the short period taxable year). LLC1's short period (June 1, 2004-December 31, 2004) tax return is due April 15, 2005. The annual tax payment for tax year 2005, with form FTB 3522 also is due April 15, 2005.

### Penalties and Interest

If the LLC fails to pay its annual tax by the 15th day of the 4th month after the beginning of the taxable year, a late payment penalty plus interest will be assessed for failure to pay the annual LLC tax by the return due date. The penalty and interest will be computed from the due date of the tax to the date of payment.

### Late Payment of Prior Year Annual LLC Tax

If a prior year LLC tax of \$800 was not paid on or before the 15th day of the 4th month after the beginning of the taxable year, the tax should be remitted as soon as possible, using the appropriate taxable year form FTB 3522. **Do not** use any other form for payment of the tax. This will assure proper application of the payment to the LLC's account.

✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE ✂

**DUE 15TH DAY OF 4TH MONTH OF TAXABLE YEAR (fiscal year) OR APRIL 15, 2004 (calendar year).**

TAXABLE YEAR

**2004**

**Limited Liability Company  
Tax Voucher**

CALIFORNIA FORM

**3522**

For calendar year 2004 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2004, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_ .  
Limited liability company name \_\_\_\_\_

DBA \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

Secretary of State (SOS) file number \_\_\_\_\_

Federal employer identification number (FEIN) \_\_\_\_\_

STE. no. \_\_\_\_\_

PMB no. \_\_\_\_\_

State \_\_\_\_\_

ZIP Code \_\_\_\_\_

Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3522 2004" on the check or money order. Mail this voucher and the check or money order to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0631

If amount of payment is }  
zero, do not mail form }

Amount of payment  
\$ \_\_\_\_\_

352204103

FTB 3522 2003